

U.S. Department of Education  
Federal Student Aid  
Guaranty Agency Reconciliation  
G/L 135001 as of September 30, 2002

As of September 30, 2002	Object Class	Forms 2000	FMS Pre-Split	FMS Post-Split	FMSS (Run Date 10-25-02)	Comments
Forms 2000 Calculated Balances (See attached worksheet)		\$ 13,879,161,253.53		\$ 5,778,511,070.73	\$ 8,132,128,670.85	No action required
Balance per T/B (Fund 0230)			\$ 8,132,220,708.76	8,132,220,708.76	1,261,213,977.48	No action required
Sep 02 Net Activity					6,745,057,740.00	
Adj 2 Net Activity					18,579,178.65	
					107,277,774.72	
Carryforward difference between FMS Post to FMSS (Aug 02)					(7,210.03)	
Unidentified					99,247.94	
				8,132,220,708.76	8,132,220,708.76	0.00
<b>Fund 4251</b>						
Balance per T/B (Fund 4251)			5,270,743,966.17	5,828,492,470.20	3,098,811,475.55	No action required
Transfer from G/L 135000 (Sep 02)					1,219,295,324.29	
Transfer from G/L 135005 (Sep 02)					1,460,404,270.89	
Transfer from G/L 1399					49,981,399.47	
Sub-total				5,828,492,470.20	5,828,492,470.20	
			13,402,964,674.93	13,960,713,178.96	13,960,713,178.96	
<b>Fund 4251</b>						
<b>(G/L 135000)</b>						
Pre September Diff				-182,981,123.31	-182,981,123.31	
BA9	74011			290,520,157.40	290,520,157.40	
BDC	74011			-397,889,970.03	-397,889,970.03	1,387,768,723.02
<b>(G/L 135001)</b>						
000	00000			-4,762,839.76	-4,762,839.76	
BA9	3302C			-328,994,010.52	-328,994,010.52	
BA9	4201B			17,964.69	17,964.69	
BA9	4201C			-101,658.27	-101,658.27	
BA9	74011			-236,339,096.58	-236,339,096.58	
BA9	74016			-240,691,145.10	-240,691,145.10	
BA9	74017			34,713,029.40	34,713,029.40	
BA9	74018			-15,160,369.67	-15,160,369.67	
BA9	74027			15,312,269.41	15,312,269.41	
BB7	61053			0.00	0.00	
BB7	69022			0.00	0.00	
BB7	74011			1,557,204.33	1,557,204.33	
BB7	74013			0.00	0.00	
BDC	3302C			294,473,033.41	294,473,033.41	
BDC	61058			0.00	0.00	
BDC	74011			356,729,736.93	356,729,736.93	
BDC	74016			-93,810,818.99	-93,810,818.99	
BDC	74017			-29,053,516.67	-29,053,516.67	
BDC	74018			-13,531,362.25	-13,531,362.25	
BDC	74027			-7,755,988.40	-7,755,988.40	
Transfer from 1350000				-0.05	-0.05	
Sub-total		13,879,161,253.53	13,402,964,674.93	13,402,964,674.93	13,402,964,674.93	
Change in Undistributed Balance (See Footnote)			1,285,937,035.27	1,285,937,035.27	1,285,937,035.27	
DCMS			-915,589,735.88	-915,589,735.88	-915,589,735.88	
Begin Balance Adjustment			-1,665,260,389.14	-1,665,260,389.14	-1,665,260,389.14	
Net FY 01 Adjustments (See Footnote)			-103,937,271.45	-103,937,271.45	-103,937,271.45	
Consolidations of Defaulted Loans (Object Class 74016)			1,865,859,492.44	1,865,859,492.44	1,865,859,492.44	
Timing Differences (See attached Worksheet)			94,578,544.56	94,578,544.56	94,578,544.56	
Non Timing Differences (See attached Worksheet)			76,963,027.29	76,963,027.29	76,963,027.29	
Unidentified			90,171.28	90,171.28	90,171.28	

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			-162,444,295.87	-162,444,295.87	-162,444,295.87
		\$ 13,879,161,253.53	\$ 13,879,161,253.43	\$ 13,879,161,253.43	\$ 13,879,161,253.43

As of September 30, 2001		Forms 2000		FMS	FMSS
Balance per Quarterly Forms 2000 Financial Statements		11,790,332,451.23			13,192,854,615.70
Reclassification of Beginning Balance from G/L 135000 (Fund 0230)				8,132,220,708.86	
Reclassification of Beginning Balance from G/L 135000 (Fund 4251)				5,060,633,906.84	
Timing Differences				262,738,224.67	262,738,224.67
Proposed Beginning Balance Adjustment (Fund 4251)				-1,665,260,389.14	-1,665,260,389.14
Adjusted Balance		\$ 11,790,332,451.23		\$ 11,790,332,451.23	\$ 11,790,332,451.23
				45,145,752.85	
				-148,261,436.04	
				-821,588.26	

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